

A RESOLUTION authorizing the Common Council of the City of Fort Wayne to propose an Ordinance for passage to the County Income Tax Council.

WHEREAS, the adoption of a County Option Income Tax will provide additional revenues to enable Fort Wayne, Indiana, to maintain and improve the level of municipal services to its residents;

WHEREAS, the adoption of a County Income Tax will provide a method for additional property tax relief to be made available to the residents of the City of Fort Wayne through an increase of the Homestead Credit;

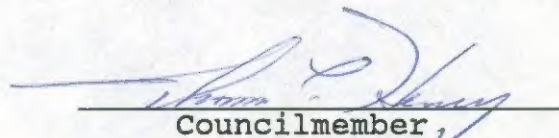
NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA:

SECTION 1. The Common Council of the City of Fort Wayne proposes to the Allen County Income Tax Council, the Ordinance attached hereto, made a part hereof, and marked Exhibit "A."

SECTION 2. The Common Council of the City of Fort Wayne casts its 58.5 votes for the proposed Ordinance of the Allen County Income Tax Council which reads as follows: See Exhibit "A" attached hereto.

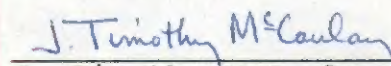
SECTION 3. The Clerk of the Common Council is hereby directed to distribute a copy of this Resolution and the proposed Ordinance of the Allen County Income Tax Council to the Auditor of Allen County, as provided by I.C. 6-3.5-6-5.

SECTION 4. This Resolution shall be in full force and effect from and after its passage, and any and all necessary approval by the Mayor.


Councilmember


Councilmember

APPROVED AS TO FORM
AND LEGALITY


J. Timothy McCaulay, City Attorney

ORDINANCE NO. _____

ORDINANCE OF THE ALLEN COUNTY INCOME
TAX COUNCIL IMPOSING A COUNTY OPTION
INCOME TAX, IN ALLEN COUNTY, INDIANA.

WHEREAS, The Common Council of the City of Fort Wayne, as a member of the Allen County Income Tax Council, has adopted a Resolution proposing the adoption of an Ordinance adopting a County Option Income Tax in Allen County, Indiana; and

WHEREAS, The Allen County Income Tax Council, recognizing the need to increase revenues for Allen County and the cities and towns located within Allen County, Indiana, to enable them to maintain and improve the services provided to residents of Allen County, Indiana, and to provide an opportunity for additional property tax relief to residents of Allen County, Indiana, does hereby resolve to enact a County Option Income Tax in Allen County, Indiana:

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE ALLEN COUNTY INCOME TAX COUNCIL AS FOLLOWS:

SECTION 1. The Allen County Income Tax Council imposes the County Option Income Tax on the county taxpayers of Allen County, Indiana. The Allen County Income Tax is imposed at a rate of two-tenths of one percent (0.2%) on the resident county taxpayers of the county and at a rate of five-hundredths percent (0.05%) on all other county taxpayers. This tax takes effect July 1 of this year.

SECTION 2. The Auditor of Allen County is directed to use and distribute the revenues recognized from said County Option Income Tax in the manner provided by I.C. 6-3.5-6-18.

PAGE TWO

SO ORDAINED.

This Ordinance read, considered and, on motion duly made and seconded, adopted this _____ day of _____, 1989.

ALLEN COUNTY INCOME TAX COUNCIL

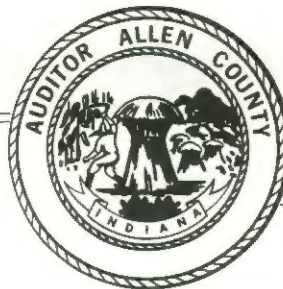
BY: _____

ATTEST:

Linda K. Bloom, Auditor
Allen County, Indiana

AUDITOR OF ALLEN COUNTY

PHONE: (219) 428 - 7241
ROOM 102 CITY-COUNTY BUILDING
ONE MAIN STREET, FORT WAYNE, INDIANA 46802

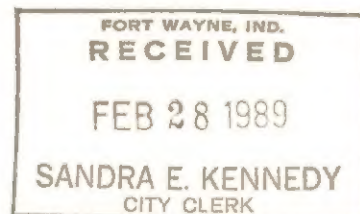


LINDA K. BLOOM

AUDITORS CERTIFICATE

STATE OF INDIANA)
)
COUNTY OF ALLEN)

SS:



I, LINDA K. BLOOM, DO HEREBY CERTIFY THAT I AM THE DULY ELECTED, QUALIFIED
AND ACTING AUDITOR OF ALLEN COUNTY.

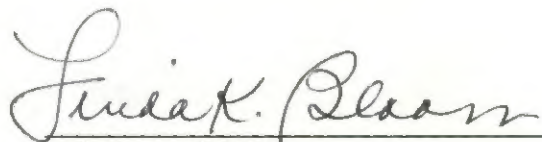
I FURTHER CERTIFY THAT THE POPULATION PERCENTAGE OF FORT WAYNE TO
ALLEN COUNTY, IS 58.50%.

FOLLOWING IS A BREAKDOW OF THE PERCENTAGES TOTALING 100%.

FORT WAYNE	58.50%
COUNTY	37.76%
NEW HAVEN	2.28%
MONROEVILLE	.47%
HUNTERTOWN	.43%
WOODBURN	.34%
GRABILL	.22%

100.00%

SEAL


LINDA K. BLOOM
AUDITOR, ALLEN COUNTY, INDIANA

Read the first time in full and on motion by Henry,
seconded by Talarico, and duly adopted, read the second time by
title and referred to the Committee on Finance (and the
City Plan Commission for recommendation) and Public Hearing to be held after
due legal notice, at the Council Conference Room 128, City-County Building,
Fort Wayne, Indiana, on Thursday, the 7th, day
of February, 19 89, at 7:00 o'clock P..M., E.S.T.

DATED: 1-24-89

Sandra E. Kennedy
SANDRA E. KENNEDY, CITY CLERK

Read the third time in full and on motion by Stier,
seconded by Henry, and duly adopted, placed on its
passage. PASSED LOST by the following vote:

	AYES	NAYS	ABSTAINED	ABSENT
TOTAL VOTES	<u>5</u>	<u>4</u>		
BRADBURY		<u>✓</u>		
BURNS		<u>✓</u>		
GIAQUINTA		<u>✓</u>		
HENRY	<u>✓</u>			
LONG	<u>✓</u>			
REDD	<u>✓</u>			
SCHMIDT	<u>✓</u>			
STIER		<u>✓</u>		
TALARICO	<u>✓</u>			

DATED: 3-14-89

Nedjda Esteff
SANDRA E. KENNEDY, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne,
Indiana, as (ANNEXATION) (APPROPRIATION) (GENERAL)
(SPECIAL) (ZONING MAP) ORDINANCE RESOLUTION NO. R-17-89
on the 14th day of March, 19 89,

ATTEST

SEAL

Nedjda Esteff
SANDRA E. KENNEDY, CITY CLERK

Charles S. Reed
PRESIDING OFFICER

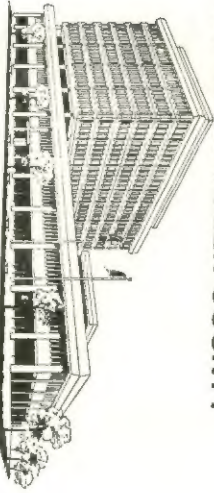
Presented by me to the Mayor of the City of Fort Wayne, Indiana, on
the 15th day of March, 19 89,
at the hour of 2:30 o'clock P..M., E.S.T.

Nedjda Esteff
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this 15th day of March,
19 89, at the hour of 2:45 o'clock P..M., E.S.T.

Paul Helmke
PAUL HELMKE, MAYOR

AUDITOR OF ALLEN COUNTY



Room 102 City-County Bldg. · Fort Wayne, Indiana 46802

SANDRA KENNEDY
CITY CLERK

Admn. Appr. _____

DIGEST SHEET

TITLE OF ORDINANCE RESOLUTION

Q-89-01-30

DEPARTMENT REQUESTING ORDINANCE MAYOR'S OFFICE

SYNOPSIS OF ORDINANCE PROPOSES ADOPTION OF COUNTY OPTION

INCOME TAX

EFFECT OF PASSAGE WOULD IMPOSE COIT BECAUSE COMMON COUNCIL CONTROLS

MAJORITY OF VOTES ON THE COUNTY INCOME TAX COUNCIL.

EFFECT OF NON-PASSAGE _____

MONEY INVOLVED (DIRECT COSTS, EXPENDITURES, SAVINGS) _____

ASSIGNED TO COMMITTEE (PRESIDENT) _____

BILL NO. R-89-01-30

REPORT OF THE COMMITTEE ON PUBLIC RELATIONS

WE, YOUR COMMITTEE ON PUBLIC RELATIONS TO WHOM WAS
REFERRED AN (~~ORDINANCE~~) (RESOLUTION) authorizing the
Common Council of the City of Fort Wayne to propose an Ordinance
for passage to the County Income Tax Council

HAVE HAD SAID (~~ORDINANCE~~) (RESOLUTION) UNDER CONSIDERATION

AND BEG LEAVE TO REPORT BACK TO THE COMMON COUNCIL THAT SAID

(~~ORDINANCE~~)

(RESOLUTION)

YES

NO

JAMES S. STIER

CHAIRMAN

SAMUEL J. TALARICO

VICE CHAIRMAN

CHARLES B. REDD

DAVID C. LONG

MARK E. GIAQUINTA

PAUL M. BURNS

DONALD J. SCHMIDT

THOMAS C. HENRY

JANET G. BRADBURY

CONCURRED IN 3-14-89

SANDRA E. KENNEDY
CITY CLERK



The City of Fort Wayne

January 25, 1989

Ms. Cynthia Wilkins
Fort Wayne Newspapers, Inc.
600 West Main Street
Fort Wayne, IN 46802

Dear Ms. Wilkins:

Please give the attached full coverage on the date of January 28, 1989, in both the News Sentinel and the Journal Gazette.

RE: Legal Notice for Common Council
of Fort Wayne, IN

Notice of County Option Income Tax
Ordinance Vote

Resolution No. R-89-01-30 & Ordinance

Resolution No. R-89-01-31 & Ordinance

Please send us four copies of the Publisher's Affidavit from both newspapers.

Thank you.

Sincerely yours,

Sandra E. Kennedy
Sandra E. Kennedy
City Clerk

SEK/ne
ENCL: 1

NOTICE OF COUNTY OPTION INCOME TAX ORDINANCE VOTE

The fiscal body of the City of Fort Wayne hereby declares that on _____ at _____ a public hearing will be held at _____ concerning the following Resolution^s to propose ~~an~~ Ordinance^s that ~~are is~~ before the members of the County Income Tax Council. Members of the public are cordially invited to attend the hearing for the purpose of expressing their views.

~~Charles Redd~~ SANDRA E. KENNEDY
Clerk ~~President~~, City of Fort Wayne
Common Council

(Note to Publisher - included in the Notice the Resolution^s and proposed Ordinance^s attached hereto.)

(Note to Publisher - publish one (1) time in the Journal Gazette and the News Sentinel on or before _____.)

NOTICE OF COUNTY OPTION INCOME TAX ORDINANCE VOTE

The fiscal body of the City of Fort Wayne hereby declares that on Thursday, February 9, 1989, at 7:00 P.M., o'clock, a public hearing will be held at the Common Council Chambers Room 126, City-County Building, concerning the following Resolutions to propose Ordinances that are before the members of the County Income Tax Council. Members of the public are cordially invited to attend the hearing for the purpose of expressing their views.

Sandra E. Kennedy
City Clerk

BILL NO. R-89-01-30

RESOLUTION NO. R-_____

A RESOLUTION authorizing the Common Council of the City of Fort Wayne to propose an Ordinance for passage to the County Income Tax Council.

WHEREAS, the adoption of a County Option Income Tax will provide additional revenues to enable Fort Wayne, Indiana, to maintain and improve the level of municipal services to its residents;

WHEREAS, the adoption of a County Income Tax will provide a method for additional property tax relief to be made available to the residents of the City of Fort Wayne through an increase of the Homestead Credit;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA:

SECTION 1. The Common Council of the City of Fort Wayne proposes to the Allen County Income Tax Council, the Ordinance attached hereto, made a part hereof, and marked Exhibit "A."

SECTION 2. The Common Council of the City of Fort Wayne casts its 58.5 votes for the proposed Ordinance of the Allen County Income Tax Council which reads as follows: See Exhibit "A" attached hereto.

SECTION 3. The Clerk of the Common Council is hereby directed to distribute a copy of this Resolution and the proposed Ordinance of the Allen County Income Tax Council to the Auditor of Allen County, as provided by I.C. 6-3.5-6-5. .

SECTION 4. This Resolution shall be in full force and

Councilmember,
Charles B. Redd

Councilmember

EXHIBIT "A"

ORDINANCE NO. _____

ORDINANCE OF THE ALLEN COUNTY INCOME
TAX COUNCIL IMPOSING A COUNTY OPTION
INCOME TAX, IN ALLEN COUNTY, INDIANA.

WHEREAS, The Common Council of the City of Fort Wayne, as a member of the Allen County Income Tax Council, has adopted a Resolution proposing the adoption of an Ordinance adopting a County Option Income Tax in Allen County, Indiana; and

WHEREAS, The Allen County Income Tax Council, recognizing the need to increase revenues for Allen County and the cities and towns located within Allen County, Indiana, to enable them to maintain and improve the services provided to residents of Allen County, Indiana, and to provide an opportunity for additional property tax relief to residents of Allen County, Indiana, does hereby resolve to enact a County Option Income Tax in Allen County, Indiana:

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE ALLEN COUNTY INCOME TAX COUNCIL AS FOLLOWS:

SECTION 1. The Allen County Income Tax Council imposes the County Option Income Tax on the county taxpayers of Allen County, Indiana. The Allen County Income Tax is imposed at a rate of two-tenths of one percent (0.2%) on the resident county taxpayers of the county and at a rate of five-hundredths percent (0.05%) on all other county taxpayers. This tax takes effect July 1 of this year.

SECTION 2. The Auditor of Allen County is directed to use and distribute the revenues recognized from said County Option Income Tax in the manner provided by I.C. 6-3.5-6-18.

SO ORDAINED.

This Ordinance read, considered and, on motion duly made and seconded, adopted this _____ day of _____, 1989.

ALLEN COUNTY INCOME TAX COUNCIL

BY: _____

A RESOLUTION proposing that the Allen County Income Tax Council adopt an Ordinance to increase the percentage credit allowed for homesteads in Allen County Under I.C. 6-1.1-20.9-9.

WHEREAS, the Allen County Income Tax Council has adopted an Ordinance establishing a County Option Income Tax in Allen County effective July 1, 1989;

WHEREAS, I. C. 6-3.5-6-13 provides that a County Income Tax Council may increase the percentage credit allowed for homesteads in a county in which a county income tax is in effect;

WHEREAS, I. C. 6-3.5-6-13 provides that such an ordinance increasing the homestead credit percentage may provide for a series of increases or decreases to take place for each of a group of succeeding calendar years;

WHEREAS, any increase in the percentage credit allowed for homesteads under I.C. 6-3.5-6-13 takes effect on January 1 of the next succeeding calendar year;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA:

SECTION 1. The Common Council of the City of Fort Wayne proposes to the Allen County Income Tax Council, the Ordinance attached hereto, made a part hereof, and marked Exhibit "A."

SECTION 2. The Common Council of the City of Fort Wayne casts its 58.5 votes for the proposed Ordinance of the Allen County Income Tax Council, increasing the percentage credit allowed for homesteads, which reads as follows: "See Exhibit "A."

SECTION 3. This Resolution shall be in full force and effect from and after its passage, and any and all necessary approval by the Mayor.

Thomas C. Henry

Councilmember

Charles B. Redd

Councilmember

EXHIBIT "A"

ORDINANCE

AN ORDINANCE of the Allen County Income Tax Council increasing the percentage credit allowed for

WHEREAS, the Allen County Income Tax Council has previously adopted an ordinance adopting a County Option Income Tax in Allen County, Indiana, effective July 1, 1989;

WHEREAS, I.C. 6-3.5-6-13 permits the Allen County Income Tax Council to adopt an ordinance to increase the percentage credit allowed for homesteads in Allen County under I.C. 6-1.1-20.9-9;

WHEREAS, I.C. 6-3.5-6-13 provides that increases in the homestead credit percentage may be provided for in a series of increases to take place for each of a group of succeeding calendar years;

WHEREAS, I.C. 6-3.5-6-13 provides that any such ordinance takes effect on January 1 of the next succeeding calendar year;

WHEREAS, at the time of the passage of this Ordinance, the state wide rate for the Homestead Credit percentage is four percent (4%);

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE ALLEN COUNTY INCOME TAX COUNCIL, AS FOLLOWS:

SECTION 1. That the percentage credit allowed for homesteads in Allen County under I.C. 6-1.1-20.9-9 be increased as follows:

1990 - from 4% to 8%

1991 - from 8% to 10%

1992 - from 10% to 11%

1993 and thereafter, from 11% to 12%.

SECTION 2. The percentage increases outlined in Section 1. are based upon a state wide base rate of four percent (4%). In the event that the state base rate of 4% is increased during the term of this Ordinance, the increase in the percentage credit provided for in Section 1. shall be in the same ratio to any new state wide base percentage credit as the proposed increases are to the current state wide percentage credit.

SO ORDAINED

This Ordinance read, considered and, on motion duly made and seconded, adopted this ____ day of _____, 1989.

ALLEN COUNTY INCOME TAX COUNCIL

BY: _____

ATTEST:

STATE OF INDIANA)
COUNTY OF ALLEN)

SS:

AFFIDAVIT

COMES NOW Sandra E. Kennedy, and being duly sworn upon her oath, states as follows:

1. The Affiant is over the age of eighteen (18) years and competent to testify.

2. The Affiant is the duly elected City Clerk, of the City of Fort Wayne, and served in that office during the calendar year 1988, and in 1989.

3. As City Clerk I am the legal custodian of City Council records.

4. That under IC 6-3.5-6-3 the County Auditor was to certify to each member of the County Income Tax Council (To Wit City Council) the number of votes.

5. That a search of the records of my office does not reveal any such filing except for the filing received February 28, 1989 and March 6, 1989, a copy of which is attached hereto and made a part hereof.

6. After inquiry of my staff neither your Affiant nor any of your Affiant's staff recall any such filing except as above stated.

7. That your Affiant must conclude that no other filings have been received.

Further, Affiant sayeth naught.



Sandra E. Kennedy

City Clerk


STATE OF INDIANA)
COUNTY OF ALLEN)

SS

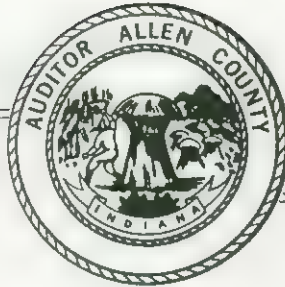
Before me, the undersigned, a Notary Public in and for said County and State, this 7th day of March, 1989, personally appeared, Sandra E. Kennedy and acknowledged the execution of the foregoing Affidavit. IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my official seal.

My Commission Expires:

1-9-93

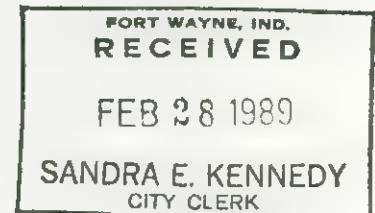

Notary Public
A Resident of Allen County

PHONE: (219) 428-7241
ROOM 102 CITY-COUNTY BUILDING
ONE MAIN STREET, FORT WAYNE, INDIANA 46802



AUDITORS' CERTIFICATE

STATE OF INDIANA)
) SS:
COUNTY OF ALLEN)



I FURTHER CERTIFY THAT THE POPULATION PERCENTAGE OF FORT WAYNE TO
ALLEN COUNTY, IS 58.50% .

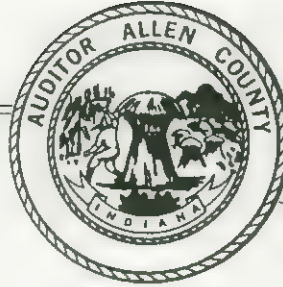
FORT WAYNE	58.50%
COUNTY	37.76%
NEW HAVEN	2.28%
MONROEVILLE	.47%
HUNTERTOWN	.43%
WOODBURN	.34%
GRABILL	.22%

SEAL


LINDA K. BLOOM
AUDITOR, ALLEN COUNTY, INDIANA

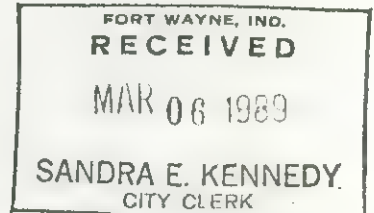
AUDITOR OF ALLEN COUNTY

PHONE: (219) 428-7241
ROOM 102 CITY-COUNTY BUILDING
ONE MAIN STREET, FORT WAYNE, INDIANA 46802



LINDA K. BLOOM

MARCH 2, 1989
AUDITORS CERTIFICATE



STATE OF INDIANA)
) SS:
COUNTY OF ALLEN)

I, LINDA K. BLOOM DO HEREBY CERTIFY THAT I AM THE DULY ELECTED, QUALIFIED AND ACTING AUDITOR OF ALLEN COUNTY.

I FURTHER CERTIFY THAT THE POPULATION OF FORT WAYNE IS 172,196 AND THE PERCENTAGE TO ALLEN COUNTY IS 58.50 .

THE FOLLOWING IS A BREAKDOWN OF THE VOTES OF THE MEMBERS OF THE ALLEN COUNTY INCOME TAX COUNCIL:

FORT WAYNE	58.50
COUNTY	37.76
NEW HAVEN	2.28
MONROEVILLE	.47
HUNTERTOWN	.43
WOODBURN	.34
GRABILL	.22

100.00

LINDA K. BLOOM
AUDITOR, ALLEN COUNTY, INDIANA

SEAL

File Copy

WILLIAMS WILLIAMS DOXSEE & BELL
ATTORNEYS AND COUNSELORS AT LAW
(AN ASSOCIATION, NOT A PARTNERSHIP)
323 WEST BERRY STREET
FORT WAYNE, INDIANA 46802-2285

JOHN E. WILLIAMS, SR.
JOHN E. WILLIAMS, JR.
DONALD D. DOXSEE
JANET SEIWERT BELL

March 7, 1989

Stanley Levine, Esq.
City Council Attorney
City-County Building
Fort Wayne, Indiana 46802

Dear Mr. Levine:

I have had the opportunity to review that part of the statute found at IC 6-3.5-6-3 dealing with certain notice provisions of the County Option Income Tax. I have also had the opportunity to review the opinion of the city attorney .

After reviewing these matters it is my opinion that the shall in the language "the county auditor shall certify to each member of the county income tax council" is mandatory. That it must be carried out before the provisions of the statute may be enforced.

As a former Deputy Attorney General of the State of Indiana I am familiar with the legislative drafting process. Just about all manuals on legislative drafting state that the word "shall" is to be used where there is intended to be a duty or obligation to act. This includes Reed Dickerson's classic work entitled "Legislative Drafting". I should also point out that all bills introduced in Indiana legislature are supposed to be reviewed by the Legislature's bill drafting agency as to form. My drafting guide from that agency (which is now several years out date) also confirms that the word "shall" is to be used to express a mandatory sense. I am attaching copies of the relevant pages from the two publications just mentioned. I must presume that the legislature followed its own agency's guidelines and the standard practice in drafting the legislation in question.

I must concur in your opinion that the "shall" in the statute in question is mandatory and not directory.

Very truly yours,


Donald D. Dorse

DDD/dd

LEGISLATIVE DRAFTING

by REED DICKERSON



LITTLE, BROWN AND COMPANY
Boston • Toronto 1954

<i>Don't Say</i>	<i>Say</i>
purchase (as a verb)	buy
expend	spend
enter into a contract with	contract with
negotiate (in the sense of "enter into" a contract)	make
is binding upon	binds
donate	give
summon	send for, call
modify	change
conceal	hide
proceed	go, go ahead
all of the —	all the —
portion	part
remainder	rest
category	kind, class, group
of a technical nature	technical
within or without the United States	inside or outside the United States

(b) Don't change a term of art merely because it contains words on the "Don't Say" list.

§7.4. "Shall" and "may."¹

(a) If a right, privilege, or power is conferred, use "may," except that where an intended right might be construed as merely an unenforceable privilege, use "is entitled." If a right, privilege, or power is abridged, use "may not." If an obligation to act is imposed, use "shall." If an obligation not to act is imposed, use "shall not."² However, where a power conferred on a public authority is liable to be construed by the courts as a duty, the word "may" should be followed by words such as "in his dis-

¹ §7.4. COODE 15-17; JONES 94; RUSSELL 108; SUTHERLAND, §4928; THRING 20; WALKER 349; CULLEN 19; DRIEDGER (Memorandum) 12; JOHNSON 110; SUTTON 204; ARIZONA 35; ARKANSAS 15; CALIFORNIA 34; FLORIDA 16; ILLINOIS 53-54, 56; MISSISSIPPI 2; NEBRASKA 28; NEW YORK 20; OKLAHOMA 43, 66; OREGON 50, 54; SOUTH CAROLINA 3; CANADA 29 (1238); N.E.A. 21; LAZARUS (La.) 193; VAN DER ZEE (Iowa) 379; WIGHT (Wash.) 23. On the judicial interpretation of "shall" and "may," see SUTTON.

² These statements are a paraphrase of COODE 15.

§7.5 SUGGESTIONS ON SPECIFIC WORDING 81

creation"³ unless "may" has been expressly defined as being only permissive.

(b) Avoid the common error of using "shall" to confer a right when the recipient is the subject of an active sentence. A right should not be stated as a duty to enjoy the right.

<i>Don't Say</i>	<i>Say</i>
He shall receive compensation of \$12,000 a year.	He is entitled to compensation of \$12,000 a year.

or
His compensation is \$12,000 a year.

(c) Avoid the common practice of using a negative subject with an affirmative "shall."⁴

<i>Don't Say</i>	<i>Say</i>
No person shall . . .	No person may . . .

Literally, "No person shall . . ." means that no one is required to act. So read, it negates the obligation, but not the permission, to act. On the other hand, "No person may . . ." negates also the permission and is, therefore, the stronger prohibition.

§7.5. "Any," "each," "every," etc.

(a) Use adjectives such as "each," "every," "any," "all," "no," and "some" (technically known as "pronominal indefinite adjectives") only where necessary.¹

(b) If the subject of the sentence is plural, it is almost never necessary to use such an adjective (e.g., "Qualified state officers shall . . ."; "Qualified state officers may not . . .").

(c) If the subject of the sentence is singular, use the pronominal indefinite only when the article "a" or "the" is inadequate, as when the use of "a" would allow the unintended interpretation that the obligation is to be discharged (or the privilege exhausted) by applying it to a single member of the class instead of to all of them. If it is necessary to use a pronominal indefinite, follow these conventions:

¹ THRING 62; ILLINOIS 56-57; OREGON 51; CANADA 33 (1238).
² OKLAHOMA 43; WIGHT (Wash.) 29.

³ §7.5. DRIEDGER (Legislative Drafting) 298; CANADA 29 (1235).

Donald D. Doring

DRAFTING MANUAL
for the
INDIANA GENERAL ASSEMBLY

By

F. RICHARD REMBUSCH
Director, Public Law Division
Indiana Legislative Council

CLARINE NARDI RIDDLE
Staff Attorney
Indiana Legislative Council

Assisted by

The Entire Staff
of the
Indiana Legislative Council

RECEIVED JUN 21 1979

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By

Indiana Legislative Council
Room 302 State House
Indianapolis, Indiana 46204
317-269-3550



DM 11-76

CHAPTER 9. GENERAL RULES OF DRAFTING TECHNIQUE

The following matters of drafting technique should be followed to contribute to clarity in Indiana statutes, *especially new legislation*. However, the drafter must be cautious when he applies some of these matters of technique in amending existing law; questionable or outmoded terminology must be scrutinized before it is, purely as a matter of technique, deleted.

1. Tense. A statute is regarded as constantly speaking. It speaks as of the time when it is read or applied, not merely as of the time it takes effect. In general, it must, therefore, be written in the present tense. Where it is necessary to express a time relationship (stating, for example, a condition precedent to the operation of the law), the drafter should state the facts that are concurrent with the operation of the law as present facts, and facts precedent to its operation as past facts. To show that these past facts must have been completed before the operation of the law, the present perfect tense is usually used. For example:

"If he has finished his education, he may . . ."

or

"If she has qualified for citizenship, she shall . . ."

However, if the future tense is appropriate, the drafter should use "will". For example:

"If the administrator determines that the computer system will cause problems for the agency, he shall contact . . ."

Do not use "shall" for the future tense; reserve its use for the imposition of a duty or obligation, in other words, in the imperative mood.

Further, since a statute does speak continuously, do not use words like "now", "present", or "already" to relate events to the time when the law takes effect. Instead, use a definite date.

2. Mood. Use the indicative mood. Especially with self-executing provisions, the drafter should use the indicative, not the imperative, mood; the drafter must avoid the "false imperative" (i.e., use "architect means", not "architect shall mean"). The indicative is also appropriate for cases and conditions; avoid the subjunctive (i.e., use "if it is found that", not "if it be found that").

3. Voice. The active, rather than the passive voice, is preferable. Only if the person who is required to act is unidentified, should the passive voice be used. Say, "The commission shall employ a secretary", not "The secretary shall be employed by the commission".

4. Singular and Plural; Gender. Words importing the singular number may extend and be applied to several persons or things as well as to one person or thing, and the plural may apply to one person or thing. Words importing one gender extend and may be applied to any gender. So far as substantive meaning allows it, use the singular in drafting new legislation rather than the plural. This will avoid any confusion as to whether the verb applies to each member of the subject class or to the whole subject class. However, these rules are not iron-clad; if only the singular or the plural or only one gender is desired, the drafter should clarify that point.

5. Length of Sections and Sentences. In new legislation, keep sections and sentences as short as possible without diminishing the quality of expression. Select short, familiar words and phrases that best convey the intended meaning in accord with approved usage.

If a section covers a number of contingencies, break it down into manageable divisions.

Sec. 1. (a)

(1)

(A)

(B)

(2)

(b)

(c)

(1)

(2)

Breakdowns beyond the level of "(A), (B), (C)" are discouraged.

6. Punctuation. Punctuate carefully. Do recast the sentence if a change in punctuation might change or influence meaning.

7. Choice of Words.

(a) *And/or.* Do not use the expression, "and/or". It is a verbal monstrosity: "and" being conjunctive, "or" being disjunctive, and "and/or" indicating an alternative. Decide whether you mean an "and" or "or" and use the proper word. Use "either . . . or . . . or both" if necessary to emphasize the usage.

(b) *If.* For conditions, use "if" not "when" or "where".

(c) *Pronouns.* Use pronouns only if their antecedents are unmistakable.

(d) *Provisos.* The words, "provided", "provided, that", and "provided, however" should be avoided in new legislation. In addition to being archaic, provisos have sometimes been used in an ambiguous manner, especially where two or more are used in the same sentence.

If an addition
"but", or "ex

(e) *Shall*
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¹ See STRUNK

If an additional proviso or exception is necessary, use "however", "but", or "except" or add a new sentence.

(e) *Shall; May; Is Entitled.* A duty or obligation is best expressed by "shall" (in a mandatory sense); a power or privilege by "may" (in a permissive sense). However, "may" should not be used where an intended right might be construed as merely an unenforcible privilege; instead, use "is entitled". Prohibitions are best expressed by:

(1) "shall not" or "no person shall", which means that no one is *required* to act, however, this prohibition does not negate the permission to act; or

(2) "may not" or "no person may" which negates the *privilege* (this is the stronger prohibition since it negates the permission to act).

(f) *Such.* Avoid using the word, "such", where an article (e.g., the, this, that, these, those) may be used. As well as being improper under general writing standards, it also can be ambiguous if not used correctly. "Such" is appropriately used in the phrase, "such as" and "such a". Do not use "said", "aforesaid", "hereinbefore", "hereinabove", "beforementioned", "whatsoever" or similar words of reference or emphasis.

(g) *That, which.*¹ "That" is the defining or restrictive pronoun. "Which" is the non-defining or nonrestrictive pronoun. For example:

"The lawn mower that is broken is in the garage." (Tells which one.)

"The lawn mower, which is broken, is in the garage." (Adds a fact about the only mower in question and is set off by commas.)

Use these pronouns with precision.

8. Economy of Expression. The following words are presented only as guides. The drafter may deviate from these, so long as the terminology is not ambiguous or redundant. Avoid unnecessary words and the use of the same word or phrase in different senses. Synonyms, unless necessary for clarity, are to be avoided.

Also, avoid using couplets that have the same effect. Avoid couplets in which one is included in the other; use the broader or narrower term as the substance requires:

Avoid Redundant Terms in Couplets

alter and change	each and all
authorize and empower	each and every
by and with	order and direct
final and conclusive	over and above
full and complete	sole and exclusive
full force and effect	type and kind
made and entered into	unless and until
null and void	power and authority
	shall have and exercise

¹ See STRUNK & WHITE, THE ELEMENTS OF STYLE 47 (1959).



THE CITY OF FORT WAYNE

March 15, 1989

The Honorable Mayor Paul Helmke
9th Floor
City-County Building
One Main Street
Fort Wayne, Indiana 46802

Regarding: Bill No. R-89-01-30 &
Bill No. R-89-01-31 (as amended) (as amended)

Dear Mayor Helmke:

Since both of the resolutions, on their face, require their submission to you for any necessary approval, I am delivering both resolutions to your office. Our City Council Attorney has advised that undoubtedly the statute does not require any action on your part at this time.

I would appreciate it if your office would confirm that both of these resolutions, and the proposed ordinances attached thereto are delivered by your office to the Auditor of Allen County for further action by the Auditor pursuant to I.C. 6-3.5-6-5.

We would appreciate copies of the attached documents bearing file - stamp of the Auditor.

Sincerely,

Nadejda Eshcoff
Deputy Clerk

89MAR 15 PM 4:23

A RESOLUTION authorizing the Common Council of the City of Fort Wayne to propose an Ordinance for passage to the County Income Tax Council.

WHEREAS, the adoption of a County Option Income Tax will provide additional revenues to enable Fort Wayne, Indiana, to maintain and improve the level of municipal services to its residents;

WHEREAS, the adoption of a County Income Tax will provide a method for additional property tax relief to be made available to the residents of the City of Fort Wayne through an increase of the Homestead Credit;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA:

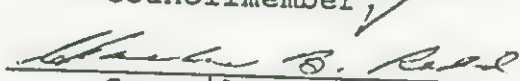
SECTION 1. The Common Council of the City of Fort Wayne proposes to the Allen County Income Tax Council, the Ordinance attached hereto, made a part hereof, and marked Exhibit "A."

SECTION 2. The Common Council of the City of Fort Wayne casts its 58.5 votes for the proposed Ordinance of the Allen County Income Tax Council which reads as follows: See Exhibit "A" attached hereto.


SECTION 3. The Clerk of the Common Council is hereby directed to distribute a copy of this Resolution and the proposed Ordinance of the Allen County Income Tax Council to the Auditor of Allen County, as provided by I.C. 6-3.5-6-5.

SECTION 4. This Resolution shall be in full force and effect from and after its passage, and any and all necessary approval by the Mayor.


Councilmember


Councilmember

APPROVED AS TO FORM
AND LEGALITY


J. Timothy McCaulay, City Attorney

89 MAR 15 PM 4:23

ORDINANCE NO. _____

ORDINANCE OF THE ALLEN COUNTY INCOME
TAX COUNCIL IMPOSING A COUNTY OPTION
INCOME TAX, IN ALLEN COUNTY, INDIANA.

WHEREAS, The Common Council of the City of Fort Wayne, as a member of the Allen County Income Tax Council, has adopted a Resolution proposing the adoption of an Ordinance adopting a County Option Income Tax in Allen County, Indiana; and

WHEREAS, The Allen County Income Tax Council, recognizing the need to increase revenues for Allen County and the cities and towns located within Allen County, Indiana, to enable them to maintain and improve the services provided to residents of Allen County, Indiana, and to provide an opportunity for additional property tax relief to residents of Allen County, Indiana, does hereby resolve to enact a County Option Income Tax in Allen County, Indiana:

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE ALLEN COUNTY INCOME TAX COUNCIL AS FOLLOWS:

SECTION 1. The Allen County Income Tax Council imposes the County Option Income Tax on the county taxpayers of Allen County, Indiana. The Allen County Income Tax is imposed at a rate of two-tenths of one percent (0.2%) on the resident county taxpayers of the county and at a rate of five-hundredths percent (0.05%) on all other county taxpayers. This tax takes effect July 1 of this year.

SECTION 2. The Auditor of Allen County is directed to use and distribute the revenues recognized from said County Option Income Tax in the manner provided by I.C. 6-3.5-6-18.

89MR 15 PM 4:23

PAGE TWO

SO ORDAINED.

This Ordinance read, considered and, on motion duly made and seconded, adopted this _____ day of _____, 1989.

ALLEN COUNTY INCOME TAX COUNCIL

BY: _____

ATTEST:

Linda K. Bloom, Auditor
Allen County, Indiana

COPIES 11:14:24

1 BILL NO. R-89-01-31 (AS AMENDED) (AS AMENDED)

2 RESOLUTION NO. R-18-89

3 A RESOLUTION proposing that the Allen
4 County Income Tax Council adopt an
5 Ordinance to increase the percentage
6 credit allowed for homesteads in Allen
7 County Under I.C. 6-1.1-20.9-9 and
8 expressing the will of the Common
9 Council of the City of Fort Wayne to
10 freeze the County Income Tax at the
11 rate in effect on January 1, 1991.

12 WHEREAS, the Allen County Income Tax Council has
13 adopted an Ordinance establishing a County Option Income Tax
14 in Allen County effective July 1, 1989;

15 WHEREAS, I. C. 6-3.5-6-13 provides that a County Income
16 Tax Council may increase the percentage credit allowed for
17 homesteads in a county in which a county income tax is in
18 effect;

19 WHEREAS, I. C. 6-3.5-6-13 provides that such an
20 ordinance increasing the homestead credit percentage may
21 provide for a series of increases or decreases to take place
22 for each of a group of succeeding calendar years;

23 WHEREAS, any increase in the percentage credit allowed
24 for homesteads under I.C. 6-3.5-6-13 takes effect on January 1
25 of the next succeeding calendar year;

26 WHEREAS, the Common Council of the City of Fort Wayne
27 wishes to express its intent and commitment to freeze the
28 County Option Income Tax at the rate in effect on January 1,
29 1991.

30 NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF
31 THE CITY OF FORT WAYNE, INDIANA:

32 SECTION 1. The Common Council of the City of Fort
Wayne proposes to the Allen County Income Tax Council, the
Ordinance attached hereto, made a part hereof, and marked
Exhibit "A."

SECTION 2. The Common Council of the City of Fort
Wayne casts its 58.5 votes for the proposed Ordinance of the
Allen County Income Tax Council, increasing the percentage
credit allowed for homesteads, which reads as follows: "See
Exhibit "A.".


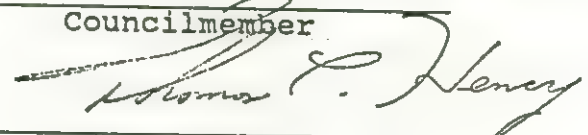
PAGE TWO

SECTION 3. It is the intent of the Common Council of the City of Fort Wayne, to propose to the Allen County Income Tax Council for adoption between January 1, 1991, and April 1, 1991, the following Ordinance:

"The Allen County Income Tax Council permanently freezes the County Option Income Tax rates at the rates in effect on January 1, 1991."

It is the further intent of the Common Council of the City of Fort Wayne to cast the City of Fort Wayne's votes on said County Income Tax Council in 1991 in favor of such an ordinance freezing the County Option Income Tax Rate.

SECTION 4. This Resolution shall be in full force and effect from and after its passage, and any and all necessary approval by the Mayor.


Councilmember

Councilmember

APR 15 1991

ORDINANCE

AN ORDINANCE of the Allen County Income Tax Council increasing the percentage credit allowed for homesteads in Allen County under I.C.6-1.1-20.9-9.

WHEREAS, the Allen County Income Tax Council has previously adopted an ordinance adopting a County Option Income Tax in Allen County, Indiana, effective July 1, 1989;

WHEREAS, I.C. 6-3.5-6-13 permits the Allen County Income Tax Council to adopt an ordinance to increase the percentage credit allowed for homesteads in Allen County under I.C. 6-1.1-20.9-9;

WHEREAS, I.C. 6-3.5-6-13 provides that increases in the homestead credit percentage may be provided for in a series of increases to take place for each of a group of succeeding calendar years;

WHEREAS, I.C. 6-3.5-6-13 provides that any such ordinance takes effect on January 1 of the next succeeding calendar year;

WHEREAS, at the time of the passage of this Ordinance, the state wide rate for the Homestead Credit percentage is four percent (4%);

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE ALLEN COUNTY INCOME TAX COUNCIL, AS FOLLOWS:

SECTION 1. That the percentage credit allowed for homesteads in Allen County under I.C. 6-1.1-20.9-9 be increased as follows:

1990 - from 4% to 8%

1991 - from 8% to 10%

1992 - from 10% to 12%

SECTION 2. The percentage increases outlined in Section 1. are based upon a state wide base rate of four percent (4%). In the event that the state base rate of 4% is, increased during the term of this Ordinance, the increase in the percentage credit provided for in Section 1. shall be in

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PAGE TWO

the same increments as set forth above, as follows:

1990 - Four points above base.

1991 - Six points above base.

1992 - Eight points above base.

SO ORDAINED

This Ordinance read, considered and, on motion duly made and seconded, adopted this ____ day of _____, 1989.

ALLEN COUNTY INCOME TAX COUNCIL

BY: _____

ATTEST:

Linda K. Bloom, Auditor
Allen County, Indiana

12:41 PM 11/14/89

Fort Wayne Common Council
(Governmental Unit)

To:

The Journal-Gazette

Dr.

P.O. Box 100

Fort Wayne, IN

Allen

County, Indiana

PUBLISHER'S CLAIM

LINE COUNT

Display Matter (Must not exceed two actual lines, neither of which shall total more than four solid lines of type in which the body of the advertisement is set)
-- number of equivalent lines

Head -- number of lines

2

Body -- number of lines

174

Tail -- number of lines

9

Total number of lines in notice

185

COMPUTATION OF CHARGES

185 lines, 1 columns wide equals 185 equivalent lines
at .33 cents per line

\$ 61.05

Additional charge for notices containing rule or tabular work
(50 percent of above amount)

Charge for extra proofs of publication (\$1.00 for each proof in excess of two)

2.00

TOTAL AMOUNT OF CLAIM

\$ 63.05

DATA FOR COMPUTING COST

Width of single column 12.5 emsNumber of insertions 1Size of type 6 point

Pursuant to the provisions and penalties of Chapter 155, Acts 1953,

I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits, and that no part of the same has been paid.

Date: January 28, 19 89Title: Clerk

PUBLISHER'S AFFIDAVIT

State of Indiana)

) ss:

Allen County)

Personally appeared before me, a notary public in and for said county and state, the undersigned Denise Alexander who, being duly sworn, says that he/she is Clerk of the The Journal-Gazette newspaper of general circulation printed and published in the English language in the (city) (town) of Fort Wayne, IN in state and county aforesaid, and that the printed matter attached hereto is a true copy, which was duly published in said paper for one time, the dates of publication being as follows:

1/28/89Subscribed and sworn to before me this 28th day of January, 19 89

My commission expires: _____

Shelley R. LaRue
Notary Public
March 3, 1990

The fiscal body of the City of Fort Wayne hereby declares that on Thursday, February 9, 1989, at 7:00 P.M., o'clock, a public hearing will be held at the Common Council Chambers Room 126, City-County Building, concerning the following Resolutions to propose Ordinances that are before the members of the County Income Tax Council. Members of the public are cordially invited to attend the hearing for the purpose of expressing their views.

Sandra E. Kennedy
City Clerk

BILL NO. R-89-01-30

RESOLUTION NO. R-

A RESOLUTION authorizing the Common Council of the City of Fort Wayne to propose an Ordinance for passage to the County Income Tax Council.

WHEREAS, the adoption of a County Option Income Tax will provide additional revenues to enable Fort Wayne, Indiana, to maintain and improve the level of municipal services to its residents;

WHEREAS, the adoption of a County Income Tax will provide a method for additional property tax relief to be made available to the residents of the City of Fort Wayne through an increase of the Homestead Credit;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA:

SECTION 1. The Common Council of the City of Fort Wayne proposes to the Allen County Income Tax Council, the Ordinance attached hereto, made a part hereof, and marked Exhibit "A."

SECTION 2. The Common Council of the City of Fort Wayne casts its 58.5 votes for the proposed Ordinance of the Allen County Income Tax Council which reads as follows: See Exhibit "A" attached hereto.

SECTION 3. The Clerk of the Common Council is hereby directed to distribute a copy of this Resolution and the proposed Ordinance of the Allen County Income Tax Council to the Auditor of Allen County, as provided by I.C. 6-3.5-6-5.

SECTION 4. This Resolution shall be in full force and effect from and after its passage, and any and all necessary approval by the Mayor.

Thomas C. Henry
Councilmember
Charles B. Redd
Councilmember

ORDINANCE NO.

EXHIBIT "A"

ORDINANCE OF THE ALLEN COUNTY INCOME TAX COUNCIL IMPOSING A COUNTY OPTION INCOME TAX IN ALLEN COUNTY, INDIANA.

WHEREAS, The Common Council of the City of Fort Wayne, as a member of the Allen County Income Tax Council, has adopted a Resolution proposing the adoption of an Ordinance adopting a County Option Income Tax in Allen County, Indiana;

and
WHEREAS, The Allen County Income Tax Council, recognizing the need to increase revenues for Allen County and the cities and towns located within Allen County, Indiana, to enable them to maintain and improve the services provided to residents of Allen County, Indiana, and to provide an opportunity for additional property tax relief to residents of Allen County, Indiana, does hereby resolve to enact a County Option Income Tax in Allen County, Indiana;

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE ALLEN COUNTY INCOME TAX COUNCIL AS FOLLOWS:

SECTION 1. The Allen County Income Tax Council imposes the County Option Income Tax on the county taxpayers of Allen County, Indiana. The Allen County Income Tax is imposed at a rate of two-tenths of one percent (0.2%) on the resident county taxpayers of the county and at a rate of five-hundredths percent (0.05%) on all other county taxpayers. This tax takes effect July 1 of this year.

SECTION 2. The Auditor of Allen County is directed to use and distribute the revenues recognized from said County Option Income Tax in the manner provided by I.C. 6-3.5-6-18.

SO ORDAINED
This Ordinance read, considered and, on motion duly made and seconded, adopted this day of 1989.

ALLEN COUNTY INCOME TAX COUNCIL
BY:

ATTEST:
Linda K. Bloom, Auditor
Allen County, Indiana
BILL NO. R-89-01-31

RESOLUTION NO.

A RESOLUTION proposing that the Allen County Income Tax Council adopt an Ordinance to increase the percentage credit allowed for homesteads in Allen County under I.C. 6-1.1-20.9-9.

WHEREAS, the Allen County Income Tax Council has adopted an Ordinance establishing a County Option Income Tax in Allen County effective July 1, 1989; WHEREAS, I.C. 6-3.5-6-13 provides that a County Income Tax Council may increase the percentage credit allowed for homesteads in a county in which a county income tax is in effect;

WHEREAS, I.C. 6-3.5-6-13 provides that such an ordinance increasing the homestead credit percentage may provide for a series of increases or decreases to take place for each of a group of succeeding calendar years;

WHEREAS, any increase in the percentage credit allowed for homesteads under I.C. 6-3.5-6-13 takes effect on January 1 of the next succeeding calendar year;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA:

SECTION 1. The Common Council of the City of Fort Wayne proposed to the Allen County Income Tax Council, the Ordinance attached hereto, made a part hereof, and marked Exhibit "A."

SECTION 2. The Common Council of the City of Fort Wayne casts its 58.5 votes for the proposed Ordinance of the Allen County Income Tax Council, increasing the percentage credit allowance for homesteads, which reads as follows: "See Exhibit "A."

SECTION 3. This Resolution shall be in full force and effect from and after its passage, and any and all necessary approval by the Mayor.

Thomas C. Henry
Councilmember
Charles B. Redd
Councilmember
EXHIBIT "A"

ORDINANCE

AN ORDINANCE of the Allen County Income Tax Council increasing the percentage credit allowed for homesteads in Allen County under I.C. 6-1.1-20.9-9.

WHEREAS, the Allen County Income Tax Council has previously adopted an ordinance adopting a County Option Income Tax in Allen County, Indiana, effective July 1, 1989;

WHEREAS, I.C. 6-3.5-6-13 permits the Allen County Income Tax Council to adopt an ordinance to increase the percentage credit allowed for homesteads in Allen County under I.C. 6-1.1-20.9-9;

WHEREAS, I.C. 6-3.5-6-13 provides that increases in the homestead credit percentage may be provided in a series of increases to take place for each of a group of succeeding calendar years;

WHEREAS, I.C. 6-3.5-6-13 provides that any such ordinance takes effect on January 1 of the next succeeding calendar year;

WHEREAS, at the time of the passage of this Ordinance, the state wide rate for the Homestead credit percentage is four percent (4%);

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE ALLEN COUNTY INCOME TAX COUNCIL, AS FOLLOWS:

SECTION 1. That the percentage credit allowed for homesteads in Allen County under I.C. 6-1.1-20.9-9 be increased as follows:

1990 - from 4% to 8%
1991 - from 8% to 10%
1992 - from 10% to 11%
1993 and thereafter, from 11% to 12%.

SECTION 2. The percentage increases outlined in section 1. are based upon a state wide base rate of four percent (4%). In the event that the state base rate of 4% is increased during the term of this Ordinance, the increase in the percentage credit provided for in Section 1. shall be in the same ratio to the new state wide base percentage credit as the proposed increases are to the current state wide percentage credit.

SO ORDAINED
This Ordinance read, considered and, on motion duly made and seconded, adopted this day of 1989.

ALLEN COUNTY INCOME TAX COUNCIL
BY:

ATTEST:
Linda K. Bloom, Auditor
Allen County, Indiana
1-28

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Council

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ounty, Indiana

PUBLISHER'S CLAIM

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_____, 19 89

Title:

Clerk

PUBLISHER'S AFFIDAVIT

State of Indiana)

) ss:

Allen County)

Personally appeared before me, a notary public in and for said county and state, the undersigned Denise Alexander who, being duly sworn, says that he/she is Clerk of the The Journal-Gazette newspaper of general circulation printed and published in the English language in the (city) (town) of Fort Wayne, IN in state and county aforesaid, and that the printed matter

attached hereto is a true copy, which was duly published in said paper for one time _____, the dates of publication being as follows:

1/28/89

Subscribed and sworn to before me this 28th day of January, 19 89.

Notary Public
Shelley R. LaRue
March 3, 1990

My commission expires: _____

General Form No. 99P (Revised 1987)

The Journal-Gazette

Dr.

P.O. Box 100

Fort Wayne, IN

Fort Wayne Common Council
(Governmental Unit)

To:

The News-Sentinel

Dr.

P.O. Box 100

Fort Wayne, IN

Allen

County, Indiana

PUBLISHER'S CLAIM**LINE COUNT**

Display Matter (Must not exceed two actual lines, neither of which shall total more than four solid lines of type in which the body of the advertisement is set)
-- number of equivalent lines

Head -- number of lines

Body -- number of lines

Tail -- number of lines

Total number of lines in notice

21749185**COMPUTATION OF CHARGES**

185 lines, 1 columns wide equals 185 equivalent lines
at .33 cents per line

\$ 61.05

Additional charge for notices containing rule or tabular work
(50 percent of above amount)

Charge for extra proofs of publication (\$1.00 for each proof in excess of two)

2.00**TOTAL AMOUNT OF CLAIM**\$ 63.05**DATA FOR COMPUTING COST**Width of single column 12.5 ems

Number of insertions _____

Size of type 6 point

Pursuant to the provisions and penalties of Chapter 155, Acts 1953,

I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits, and that no part of the same has been paid.

Date: **January 28**, 19 **89**Title: **Clerk****PUBLISHER'S AFFIDAVIT**

State of Indiana)

) ss:

Allen County)

Personally appeared before me, a notary public in and for said county and state, the undersigned **Denise Alexander** who, being duly sworn, says that he/she is **Clerk** of the **The News-Sentinel** newspaper of general circulation printed and published in the English language in the (city) (town) of **Fort Wayne, IN** in state and county aforesaid, and that the printed matter attached hereto is a true copy, which was duly published in said paper for _____ time _____, the dates of publication being as follows:

1/28/89Subscribed and sworn to before me this 28th day of January, 19 89

Shelley R. LaRue
Notary Public
March 3, 1988

My commission expires: _____

Fort Wayne Common Council
(Governmental Unit)

To:

The News-Sentinel

Dr.

P.O. Box 100

Fort Wayne, IN

Allen

County, Indiana

PUBLISHER'S CLAIM

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\$ 63.05

DATA FOR COMPUTING COST

Width of single column 12.5 ems

Number of insertions

Size of type 6 point

Pursuant to the provisions and penalties of Chapter 155, Acts 1953,

I hereby certify that the foregoing account is just and correct, that the amount allowing all just credits, and that no part of the

NOTICE OF COUNTY OPTION
INCOME TAX ORDINANCE VOTE
The fiscal body of the City of Fort Wayne hereby declares that on Thursday, February 9, 1989, at 7:00 P.M., o'clock, a public hearing will be held at the Common Council Chambers Room 126, City-Country Building, concerning the following Resolutions to propose Ordinances that are before the members of the County Income Tax Council. Members of the public are cordially invited to attend the hearing for the purpose of expressing their views.

Sandra E. Kennedy
City Clerk

BILL NO. R-89-01-30

RESOLUTION NO. R-

A RESOLUTION authorizing the Common Council of the City of Fort Wayne to propose an Ordinance for passage to the County Income Tax Council.

WHEREAS, the adoption of a County Option Income Tax will provide additional revenues to enable Fort Wayne, Indiana, to maintain and improve the level of municipal services to its residents;

WHEREAS, the adoption of a County Income Tax will provide a method for additional property tax relief to be made available to the residents of the City of Fort Wayne through an increase of the Homestead Credit;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA:

SECTION 1. The Common Council of the City of Fort Wayne proposes to the Allen County Income Tax Council, the Ordinance attached hereto, made a part hereof, and marked Exhibit "A."

SECTION 2. The Common Council of the City of Fort Wayne casts its 58.5 votes for the proposed Ordinance of the Allen County Income Tax Council which reads as follows: See Exhibit "A" attached hereto.

SECTION 3. The Clerk of the Common Council is hereby directed to distribute a copy of this Resolution and the proposed Ordinance of the Allen County Income Tax Council to the Auditor of Allen County, as provided by I.C. 6-3.5-6-5.

SECTION 4. This Resolution shall be in full force and effect from and after its passage, and any and all necessary approval by the Mayor.

Thomas C. Henry
Councilmember
Charles B. Redd
Councilmember

ORDINANCE NO.

EXHIBIT "A"
ORDINANCE OF THE ALLEN COUNTY INCOME TAX COUNCIL IMPOSING A COUNTY OPTION INCOME TAX, IN ALLEN COUNTY, INDIANA.

WHEREAS, The Common Council of the City of Fort Wayne, as a member of the Allen County Income Tax Council, has adopted a Resolution proposing the adoption of an Ordinance adopting a County Option Income Tax in Allen County, Indiana;

and
WHEREAS, The Allen County Income Tax Council, recognizing the need to increase revenues for Allen County and the cities and towns located within Allen County, Indiana, to enable them to maintain and improve the services provided to residents of Allen County, Indiana, and to provide an opportunity for additional property tax relief to residents of Allen County, Indiana, does hereby resolve to enact a County Option Income Tax in Allen County, Indiana:
NOW, THEREFORE, BE IT RESOLVED AND

ORDAINED BY THE ALLEN COUNTY INCOME TAX COUNCIL AS FOLLOWS:

SECTION 1. The Allen County Income Tax Council imposes the County Option Income Tax on the county taxpayers of Allen County, Indiana. The Allen County Income Tax is imposed at a rate of two-tenths of one percent (0.2%) on the resident county taxpayers of the county and at a rate of five-hundredths percent (0.05%) on all other county taxpayers. This tax takes effect July 1 of this year.

SECTION 2. The Auditor of Allen County is directed to use and distribute the revenues recognized from said County Option Income Tax in the manner provided by I.C. 6-3.5-6-18.

SO ORDAINED.

This Ordinance read, considered and, on motion duly made and seconded, adopted this day of 1989.

ALLEN COUNTY INCOME TAX COUNCIL

ATTEST:

Linda K. Bloom, Auditor
Allen County, Indiana
BILL NO. R-89-01-31

RESOLUTION NO.

A RESOLUTION proposing that the Allen County Income Tax Council adopt an Ordinance to increase the percentage credit allowed for homesteads in Allen County under I.C. 6-1.1-20.9-9.

WHEREAS, the Allen County Income Tax Council has adopted an Ordinance establishing a County Option Income Tax in Allen County effective July 1, 1989; WHEREAS, I.C. 6-3.5-6-13 provides that a County Income Tax Council may increase the percentage credit allowed for homesteads in a county in which a county income tax is in effect;

WHEREAS, I.C. 6-3.5-6-13 provides that such an ordinance increasing the homestead credit percentage may provide for a series of increases or decreases to take place for each of a group of succeeding calendar years;

WHEREAS, any increase in the percentage credit allowed for homesteads under I.C. 6-3.5-6-13 takes effect on January 1 of the next succeeding calendar year;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA:

SECTION 1. The Common Council of the City of Fort Wayne proposed to the Allen County Income Tax Council, the Ordinance attached hereto, made a part hereof, and marked Exhibit "A."

SECTION 2. The Common Council of the City of Fort Wayne casts its 58.5 votes for the proposed Ordinance of the Allen County Income Tax Council, increasing the percentage credit allowance for homesteads, which reads as follows: "See Exhibit "A."

SECTION 3. This Resolution shall be in full force and effect from and after its passage, and any and all necessary approval by the Mayor.

Thomas C. Henry
Councilmember
Charles B. Redd
Councilmember
EXHIBIT "A"

AN ORDINANCE of the Allen County Income Tax Council increasing the percentage credit allowed for homesteads in Allen County under I.C. 6-1.1-20.9-9.

WHEREAS, the Allen County Income Tax Council has previously adopted an ordinance adopting a County Option Income Tax in Allen County, Indiana, effective July 1, 1989;

WHEREAS, I.C. 6-3.5-6-13 permits the Allen County Income Tax Council to adopt an ordinance to increase the percentage credit allowed for homesteads in Allen County under I.C. 6-1.1-20.9-9;

WHEREAS, I.C. 6-3.5-6-13 provides that increases in the homestead credit percentage may be provided for in a series of increases to take place for each of a group of succeeding calendar years;

WHEREAS, I.C. 6-3.5-6-13 provides that any such ordinance takes effect on January 1 of the next succeeding calendar year

WHEREAS, at the time of the passage of this Ordinance, the state wide rate for the Homestead Credit percentage is four percent (4%);

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE ALLEN COUNTY INCOME TAX COUNCIL, AS FOLLOWS:

SECTION 1. That the percentage credit allowed for homesteads in Allen County under I.C. 6-1.1-20.9-9 be increased as follows:

1990 - from 4% to 8%
1991 - from 8% to 10%
1992 - from 10% to 11%
1993 and thereafter, from 11% to 12%

SECTION 2. The percentage increases outlined in Section 1, are based upon a state wide base rate of four percent (4%). In the event that the state base rate of 4% is increased during the term of this Ordinance, the increase in the percentage credit provided for in Section 1, shall be in the same ratio to any new state wide base percentage credit as the proposed increases are to the current state wide percentage credit.

SO ORDAINED

This Ordinance read, considered and, on motion duly made and seconded, adopted this day of 1989.

ALLEN COUNTY INCOME TAX COUNCIL

ATTEST:

Linda K. Bloom, Auditor
Allen County, Indiana
1--28

Notary Public
Shelley R. LaRue
March 3, 1989